**MEMORANDUM**

AD-53 (1/80)

TO: State Tax Commission
Att: Paul Coburn, Esq.

FROM: Warren Brundige

SUBJECT: Approval of Refund of Tax
Viacode, Inc.
Pleasanton, CA 94566
EIN: 13-2758007

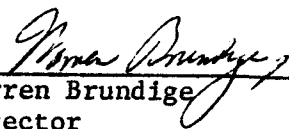
OFFICE: COAB - Corp. Tax**DATE:** April 17, 1984

The above corporation has filed an amended report for the year ended December 31, 1980, claiming a refund in the amount of \$63,996.00. Also, a refund of \$80,883.00 based on an overpayment for the year ended December 31, 1982 was requested. The refunds require your approval. The taxpayer's file, including Form AU-316.12, is attached.

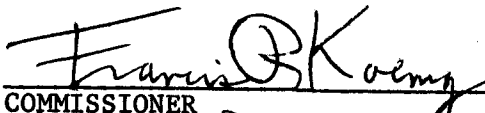
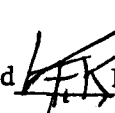
During the year 1982 the corporation realized it should have been filing its franchise tax reports under Article 9, Sections 183/184 because it was engaged in a transmission business, namely, the transmission of pay television signals. The corporation submitted a statement to this effect and we agreed that reports should be filed under Article 9. It then filed an amended report for the year ended December 31, 1980 which resulted in a refund of tax of \$63,996.00. It also filed a report under Article 9, Sections 183/184 for the year ended December 31, 1982. The estimated payments for 1982 were computed as if the corporation were subject to tax under Article 9-A for that year. The completed report under Article 9, Sections 183/184 resulted in a tax which was lower than the sum of the estimated payments computed under Article 9-A. Consequently, the corporation is entitled to a refund of \$80,883.00 for that year.


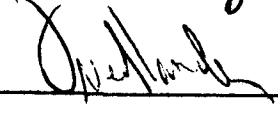
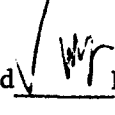
The refunds are proper and I recommend your approval.

If you approve, please sign this memorandum in the space provided in the lower left-hand corner and return it and the file to Mr. Robert Quirk for appropriate further handling, including the computation of interest.


Warren Brundige
Director

 Approved  Disapproved _____
PRESIDENT

 Approved  Disapproved _____
COMMISSIONER

  Approved  Disapproved _____
COMMISSIONER